

## **ABSTRACT**

A bill of material (BOM) comparison system includes a database (130) comprising a changed BOM file (1310), an original BOM file (1320) and a comparative BOM file (1330), and a BOM comparison module (1020) for comparing contents of changed BOM files and original BOM files. A BOM comparison method includes the steps of: retrieving a changed BOM file and an original BOM file; generating a changed sub-file according to the changed BOM file; generating an intermediate sub-file according to the original BOM file; comparing information on parts in the changed sub-file with information on parts in the intermediate sub-file; generating a plurality of sub-files to record comparative results; and integrating the sub-files into a comparative BOM file.